

## ABSTRACT OF THE DISCLOSURE

A data conversion apparatus is provided with a temporary storage means for temporarily holding inputted variable-frame-rate coded data, a coded data time stamp reading means for reading a coded data time stamp of the inputted coded data, a time stamp conversion means for converting the coded data time stamp into an MP4 time stamp, and a fixed FPS means for converting the variable-frame-rate coded data into fixed-frame-rate coded data.